www.FinanceDTA.com
18201 Von Karman Avenue, Suite 220
Irvine, CA 92612

October 27, 2023

Clark Hampton
Deputy Superintendent, Business and Support Services
Capistrano Unified School District
33122 Valle Road
San Juan Capistrano, CA 92675

Re: Legislation Requirements / Yearly Fiscal Status Reports

Dear Clark:

Pursuant to Assembly Bill No. 1666, Capistrano Unified School District must, within seven months after the last day of each fiscal year (starting January 31, 2017), prominently display on its website the following for each CFD:

1) Copy of the annual report for that fiscal year pursuant to Section 53343.1
   - Section 53343.1 requires CFDs formed after January 1, 1992 to prepare an annual report including specific information, but only if requested by an interested party
   - To the best of our knowledge, such report has never been requested for any Capistrano Unified School District CFD
2) Copy of the enclosed Mello-Roos Yearly Fiscal Status Reports

For your use, enclosed please find the Yearly Fiscal Status Reports for the following Special Tax Bonds, which were submitted electronically to the California Debt and Investment Advisory Commission in October, 2023:

1) Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 Series 2016
2) Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 IA No. 2002-1 Series 2013
3) Mello-Roos Yearly Fiscal Status Report: CFD No. 92-1 Series 2013
4) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2016
5) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2018
6) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2020
7) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2018
8) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2020
9) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2005
10) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2019
11) Mello-Roos Yearly Fiscal Status Report: CFD No. 2004-1 Series 2015
12) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2013
13) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2016
14) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2021A
15) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2021B

As mentioned previously, the enclosed Yearly Fiscal Status Reports must be prominently displayed on the Capistrano Unified School District's website pursuant to Assembly Bill No. 1666 by January 31, 2024.

Should you have any questions or concerns, please contact me at (800) 969 4DTA.

Sincerely,



Andrea Roess
Managing Director

Enclosures

cc: Keith Weaver, Government Financial Strategies Inc.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 90-2
Issue Name:	2016 Special Tax Ref Bonds
Project Name:	Talega
Actual Sale Date:	07/07/2016
Settlement Date:	07/28/2016
Original Principal Amount:	$33,020,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$3,061,418.76

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/BBB+
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA/BBB+
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$23,445,000.00
Bond Reserve Fund:	$3,061,418.76
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$3,552,714,042.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$2,649,447.74
Total Amount of Unpaid Special Taxes Annually:	$7,314.85
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	15
Total Amount of Special Taxes Due on Delinquent Parcels:	$18,051.97

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 90-2 Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 90-2
Issue Name:	2013 Special Tax Ref Bonds
Project Name:	IA No 2002-1
Actual Sale Date:	07/17/2013
Settlement Date:	07/31/2013
Original Principal Amount:	$43,110,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$4,131,750.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA-/BBB+
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$29,460,000.00
Bond Reserve Fund:	$4,131,750.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$2,136,685,186.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$3,584,105.69
Total Amount of Unpaid Special Taxes Annually:	$9,952.34
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	8
Total Amount of Special Taxes Due on Delinquent Parcels:	$20,982.93

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 90-2 IA No. 2002-1 Delinquency Report	10/26/2023

(as of 2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] No Cash Reserve. The District has purchased a reserve insurance policy equal to the Reserve Requirement.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 92-1
Issue Name:	2013 Special Tax Refunding Bonds
Project Name:	
Actual Sale Date:	07/17/2013
Settlement Date:	07/31/2013
Original Principal Amount:	$14,430,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/A
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA/A
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:

Bond Reserve Fund:

Capitalized Interest Fund:

Construction Fund(s):

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$1,168,037,430.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$0.00
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	$6,054.84

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 92-1 Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Matured
Final Maturity Date:	09/01/2022

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1A
Issue Name:	2016 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	06/23/2016
Settlement Date:	07/13/2016
Original Principal Amount:	$6,375,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,333,282.50

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$5,750,000.00
Bond Reserve Fund:	$1,369,579.77
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$681,882.22

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$724,722,094.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$936,579.16
Total Amount of Unpaid Special Taxes Annually:	$12,495.66
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	6
Total Amount of Special Taxes Due on Delinquent Parcels:	$13,725.40

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-1A Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $58,590.70 in the Series 2016 Bonds School Facilities Account, $143,699.25 in the Series 2018 Bonds School Facilities Account, and $479,592.27 in the Series 2020 Bonds School Facilities Account.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1A
Issue Name:	2018 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	05/10/2018
Settlement Date:	05/31/2018
Original Principal Amount:	$8,670,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,333,282.50

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$8,295,000.00
Bond Reserve Fund:	$1,369,579.77
Capitalized Interest Fund:	
Construction Fund(s):	$681,882.22

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$724,722,094.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$936,579.16
Total Amount of Unpaid Special Taxes Annually:	$12,495.66
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	6
Total Amount of Special Taxes Due on Delinquent Parcels:	$13,725.40

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-1A Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $58,590.70 in the Series 2016 Bonds School Facilities Account, $143,699.25 in the Series 2018 Bonds School Facilities Account, and $479,592.27 in the Series 2020 Bonds School Facilities Account.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1A
Issue Name:	2020 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	12/09/2020
Settlement Date:	12/30/2020
Original Principal Amount:	$2,790,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,333,282.50

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$2,510,000.00
Bond Reserve Fund:	$1,369,579.77
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$681,882.22

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$724,722,094.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$936,579.16
Total Amount of Unpaid Special Taxes Annually:	$12,495.66
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	6
Total Amount of Special Taxes Due on Delinquent Parcels:	$13,725.40

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-1A Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $58,590.70 in the Series 2016 Bonds School Facilities Account, $143,699.25 in the Series 2018 Bonds School Facilities Account, and $479,592.27in the Series 2020 Bonds School Facilities Account.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1B
Issue Name:	2018 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	05/10/2018
Settlement Date:	05/31/2018
Original Principal Amount:	$4,830,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$708,452.58

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$4,700,000.00
Bond Reserve Fund:	$727,739.08
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$111,686.22

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$582,092,169.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$489,336.02
Total Amount of Unpaid Special Taxes Annually:	$4,021.40
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	$5,137.23

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-1B Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $110,563.08 in the Series 2018 School Facilities Account and $1,123.18 in the Series 2020 School Facilities Account.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1B
Issue Name:	2020 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	12/09/2020
Settlement Date:	12/30/2020
Original Principal Amount:	$5,780,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$708,452.58

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/BBB
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA/BBB
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$5,625,000.00
Bond Reserve Fund:	$727,739.08
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$111,686.22

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$582,092,169.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$489,336.02
Total Amount of Unpaid Special Taxes Annually:	$4,021.40
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	$5,137.23

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-1B Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $110,563.08 in the Series 2018 School Facilities Account and $1,123.18 in the Series 2020 School Facilities Account.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-2
Issue Name:	2005 Special Tax Ref Bonds
Project Name:	Ladera Ranch
Actual Sale Date:	04/14/2005
Settlement Date:	04/28/2005
Original Principal Amount:	$119,099,491.00
Date of Filing:	10/27/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$10,405,000.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AAA
Fitch:	
Moody's:	Aaa
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$24,800,506.75
Bond Reserve Fund:	$10,593,145.53
Capitalized Interest Fund:	
Construction Fund(s):	

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$7,022,000,158.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$7,644,033.66
Total Amount of Unpaid Special Taxes Annually:	$21,468.14
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	31
Total Amount of Special Taxes Due on Delinquent Parcels:	$50,306.97

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-2 Delinquency Report (as of	10/27/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Principal amount for the outstanding capital appreciation bonds determined by applying accreted value as of March 1,2023. [2] Financial Guaranty Insurance Company has provided a municipal bond debt service reserve insurance policy equal to 75% of the Reserve Requirement.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-2
Issue Name:	2019 Sub Special Tax Ref Bonds
Project Name:	Ladera Ranch
Actual Sale Date:	07/25/2019
Settlement Date:	08/15/2019
Original Principal Amount:	$60,105,000.00
Date of Filing:	10/27/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$6,010,500.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$46,645,000.00
Bond Reserve Fund:	$6,010,500.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$7,022,000,158.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$7,644,033.66
Total Amount of Unpaid Special Taxes Annually:	$21,468.14
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	31
Total Amount of Special Taxes Due on Delinquent Parcels:	$50,306.97

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 98-2 Delinquency Report (as of	10/27/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] No Cash Reserve for Series 2019.The District has purchased a reserve insurance policy equal to the Reserve Requirement.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2004-1
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	Rancho Madrina
Actual Sale Date:	07/14/2015
Settlement Date:	07/30/2015
Original Principal Amount:	$6,015,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$535,600.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$4,550,000.00
Bond Reserve Fund:	$535,600.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$212,208,999.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$448,549.56
Total Amount of Unpaid Special Taxes Annually:	$5,683.48
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	$5,683.48

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD No. 2004-1 Delinquency Report (as of	10/26/2023

2023.10.20).pdf

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments: [1] No Cash Reserve. The Reserve Account is held under a premium for reserve policy.

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2013 Special Tax Bonds
Project Name:	Whispering Hills
Actual Sale Date:	10/24/2013
Settlement Date:	11/06/2013
Original Principal Amount:	$8,190,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$7,625,000.00
Bond Reserve Fund:	$1,789,794.31
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$30,435.52

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$202,502,067.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,281,651.23
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date

No data available to disaplay.

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2016 Special Tax Bonds
Project Name:	Whispering Hills
Actual Sale Date:	08/17/2016
Settlement Date:	09/07/2016
Original Principal Amount:	$12,575,000.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$12,065,000.00
Bond Reserve Fund:	$1,789,794.31
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$30,435.52

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$202,502,067.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,281,651.23
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date

No data available to disaplay.

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2021 Special Tax Bonds
Project Name:	Whispering Hills Series A
Actual Sale Date:	11/05/2021
Settlement Date:	11/16/2021
Original Principal Amount:	$1,446,624.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$1,417,450.00
Bond Reserve Fund:	$1,789,794.31
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$30,435.52

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$202,502,067.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,281,651.23
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date

No data available to disaplay.

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2021 Ref Special Tax Bonds
Project Name:	Whispering Hills Series B
Actual Sale Date:	11/05/2021
Settlement Date:	11/16/2021
Original Principal Amount:	$8,366,147.00
Date of Filing:	10/26/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	
Bond Reserve Fund:	$0.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$202,502,067.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,281,651.23
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date

No data available to disaplay.

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	100 Bayview Circle, Suite 100
City:	Newport Beach
State:	CA
Zip Code:	92660
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments: